

Islamic Relief Worldwide

Maintenance Audit 1 – Report - 2024/06/07

1. General information and audit activities

Role / name of auditor(s)	Lead auditor/ Dorte Busch	
Audit cycle	Third cycle	
Opening Meeting	Date / number of participants	Any substantive issues raised
	2024-05-02 / 19	no
Closing Meeting	2024-05-16 / 26	no
Sampling from country programme	Name/location	
	Bosnia	
	Ethiopia	
	Lebanon	
	Nepal	
Interviews	Position / level of interviewees	Number
	Head office management	4
	Head office staff	3
	Country office management	3
	Country office staff	5
	Total	15

2. Actions and progress of organisation

2.1 Significant change or improvement since previous audit

Islamic Relief Worldwide (IRW) continues to be strongly committed to the Core Humanitarian Standard on Quality and Accountability (CHS). IRW has been certified against the CHS since 2017 and no Corrective Action Requests (CARs) were identified in the Recertification Audit 2021 and the Renewal Audit 2023 (RA-2023). IRW has also taken a number of initiatives to align its policies and procedures to the newly revised CHS (i.e. CHS:2024), and IRW's focal point is taking part in the CHS Alliance training of trainers on the CHS:2024.

IRW systematically follows up on audit findings. The Department on Global Impact and Monitoring, Evaluation, Accountability, and Learning develops the management plan for IRW to follow up on the CHS audit findings in consultation with other IRW head office departments and the country offices. CARs are registered into IRW's risk register and progress is tracked as part of the register monitoring process. The departments responsible to address the areas of weakness and CARs, are also responsible for providing feedback on the progress made to the Department on Global Impact and MEAL who informs the board of trustees. The management plan and follow-up activities are linked to IRW's quality management system, the IHSAN Verification Framework (IHSAN), which requires country offices to report on CARs or CHS weakness areas in their quarterly and annual IHSAN reports. Since the last two renewal audits have not identified any CARs, the management plan and progress report for the past years have been shared with senior management and the board of trustees on an annual basis.

IRW has until now only displayed its CHS certification in the news section on its website following a CHS audit. The CHS claim correctly states the mandates and the coverage of the CHS audit. IRW has recently included on its website a link to their audit report published on HQAI's website. IRW is also in the process of establishing a fixed reference to its CHS certification on its website. Considering that country offices are part of the scope of the CHS audits, IRW expects to display the CHS claim on its country offices' websites as well.

As IRW has no open CARs, this maintenance audit (MA1) focused on risk areas on which the RA-2023 raised some observations. Progress on these areas is presented below.

Findings	Evidence (doc no., KII)
<p>Strengthening of the IHSAN. IRW uses the IHSAN for its quality management. The IHSAN integrates requirements of the CHS, the Red Cross Code of Conduct, the European Civil Protection and Humanitarian Aid Operations (ECHO) framework partnership agreement, and the Emergency Committee (DEC). While the RA2023 concurred with findings of previous audits that IHSAN provides a robust framework for assessing and documenting IRW's compliance with the mentioned standards and policies, the RA2023 also noted that not all country offices reported consistently on all IHSAN indicators. Similarly, IRW has noted some challenges in the application of the IHSAN, including that the process for action plan development and a consistent oversight and follow-up is not systematically ensured, and that the link between the IHSAN and other new quality management systems is not fully established. Furthermore, IRW notes that the new CHS:2024 with its reduced number of indicators also calls adjustments of the IHSAN.</p> <p>As part of its digital transformation IRW has since 2023 developed a Global Programmes and MEAL System (GPMS). The GPMS will facilitate country offices in accurate reporting of numbers of rights holders reached, demonstrate impact on the people it serves, and track project progress and performance. It will also provide a comprehensive overview for IRW and its family members of the general project performance. See also under strengthening of the protection, gender and inclusion (PGI) analysis below for the linkages between the GPMS and the 6As approach. The review of the IHSAN will also consider the linkages between IHSAN and the GPMS to ensure synergy and avoid duplication of tasks at country office level.</p> <p>On this background, IRW has initiated an internal evaluation of the IHSAN led by the Director of the International Programme Department and the MEAL team. The process is planned to be completed by December 2024. The revised IHSAN should be considered at next Renewal Audit in 2026.</p>	<p>ORG05 ORG10</p> <p>Interviews</p>
<p>IRW's localisation and partnership approach. IRW's Global Strategy Framework 2023 – 2033 emphasises that IRW will deliver programmes with and through civil society partners wherever practical and will increase their capacity to sustain programmes in the future. In response to this strategic ambition, IRW had prior to the RA2023 established a localisation task force to review its approach to working with local partners. The work of the task force was not completed at the RA2023, which observed that IRW did not have a systematic approach on when and where to work with local partners and that country offices' disaster preparedness plans did not systematically identify local partners with whom IRW could engage in a disaster response. Following the RA2023, the localisation task force has made recommendations for how IRW can improve its localisation focused actions, taking into consideration its five different operational models: direct implementation, hybrid, semi-presence, non-presence, and national body/entity. The recommendations of the localisation task force have led to a review process of local partnership management guidelines. This will serve to change key internal procedures, policies, processes and practices with the view to promote effective partnership management. The preferred partnership approach(es) will be context specific for country programmes, based on context and stakeholder analysis, and will be reflected in the country offices' business plans. The development of the partner management guidelines will be undertaken by three working groups with representation from head office departments, country offices and IR family members. The three working groups will focus on:</p> <ul style="list-style-type: none"> • funding; • relationship management, including the development of a partnership management structure for IR presence and non-presence countries; • compliance and finance, including the due diligence assessment. <p>The process will be led by a steering committee co-led by the Director of International Programmes and the Director of Finance and Corporate Service.</p> <p>In addition to the guideline process, IRW has updated its Code of Conduct which is also included in the humanitarian handbook, and it has developed new templates for agreements with sub-grantees and community-based organisations (CBOs) with a clear distinction on when to use which template, e.g. based on funding thresholds. The RA2026 should look into the roll out and application of the partner management guidelines.</p>	<p>ORG03, ORG04, ORG08</p> <p>Interviews</p>

<p>Strengthening of the protection, gender and inclusion (PGI) analysis. IRW's policies, procedures and guidelines all call for an analysis of PGI, and IRW has measures in place on how country offices should identify and act timely upon potential and actual negative effects of its activities on vulnerable community groups. However, the RA2023 observed that a PGI analysis was not systematically in place and that potential unintended negative effects in terms of safety, security, dignity and rights were not systematically addressed in all projects. IRW has developed an inclusive and protective programming guide, the 6 A's framework, to ensure that consideration is given to PGI in its programmes. The 6 A's framework has since the RA2023 been digitalised. All country offices have access to this digital tool. A special programme with direct country support for the application of the 6 A's framework is being implemented in Afghanistan, Bangladesh and Kenya. IRW also has a community of practice for learning and sharing of experience on PGI. Country offices take the lead on sessions where they have experience. Not all country offices have dedicated protection, gender and inclusion advisors, but a process is ongoing to incorporate PGI into the GPMS, and to involve programme staff in PGI discussions and actions. The RA 2026 should further look into how the 6 A's framework is integrated into the GPMS, is linked to the revised IHSAN, and how IRW ensures that PGI is considered systematically by country offices.</p>	<p>ORG01 Interviews</p>
<p>Strengthening of the complaints and feedback mechanisms. The RA2023 found that IRW's Complaints Management and Feed Back Policy and the Field Office Complaints and Feedback Policy promote a culture where complaints are taken seriously with clear timelines for handling of feedback and complaints. IRW also requires that its partners have complaints mechanisms in place. The RA2023, however, observed that while IRW's framework for complaints handling clearly distinguish between feedback and sensitive complaints, communities did not fully comprehend the scope of different complaints mechanisms, and not all country offices had referral pathway for complaints that did not fall within the scope of IRW or its local partners. Following the RA2023, IRW undertook a review of the feedback and complaints mechanisms at country level. The review revealed the need to better consider the practical implementation of the Field Office Complaints and Feedback Policy. On this basis IRW has commissioned an evaluation of its Field Office Complaints and Feedback Policy and its application. The evaluation will assess the functionality of the complaints and feedback system, community and stakeholder participation and inclusion, clarity in IRW roles and responsibilities in managing complaints and feedback, as well as monitoring and learning. The evaluation will also take into consideration if the revised CHS calls for policy adaptations. The evaluation is expected to be completed by September 2024. While awaiting the outcome of the evaluation, IRW has developed an inclusive checklist to strengthen its complaints and feedback mechanisms at country level. In parallel to the evaluation of the Field Office Complaints and Feedback Policy, IRW's Audit Committee has also commissioned an external review of IRW's overall complaints mechanism with a focus on sensitive complaints. The review is meant to establish clarity on how IRW handles sensitive complaints and to provide guidance for IRW's trustees on how to handle these, including on timelines and how to keep complainants informed. The RA in 2026 should further consider how IRW's revised complaints policies align with the CHS, and how findings from the two processes are linked to ensure an effective complaints and feedback system across the organisation. This MA1, as well as IRW itself, has identified a risk of IRW not handling sensitive complaints in accordance with its Complaints Management and Feedback Policy. Considering that IRW has initiated evaluations/reviews of its complaints and feedback management systems, the risk identified is noted for further consideration during the MA2 scoping in 2025 and the RA in 2026.</p>	<p>ORG02, ORG09, ORG 217 Interviews</p>
<p>Improving the staff welfare. IRW has policies, procedures and processes in place to support its staff to do their jobs effectively and ensure that staff are treated fairly and equitably. The RA2023, however, observed that IRW's 2021 staff survey revealed that a high number of staff felt overstretched and/or felt their job had negatively impacted their wellbeing. IRW has taken a number of initiatives to follow up on the staff survey findings, including on staff welfare. A training is being undertaken by managers to better manage staff performance and to delegate responsibilities with the aim to help country directors to level the workload across the country teams. IRW has also established a business case to review the human resources (HR) capacity in country offices to ensure that they have the necessary HR resources in place to in turn assess their staff capacity. For smaller country offices, additional programme staff has been availed for. Finally, a global review of IRW's salary scale has been undertaken and revised salary scales are being rolled out. IRW holds regional forums led by the head office, where country office HR staff meet monthly to discuss HR issues. At country office level some initiatives have</p>	<p>Interviews</p>

also been taken to improve the welfare of staff, including welfare days and team building, annual plans with days off for staff and flexible working hours. If a new staff survey is undertaken before the RA 2026, progress compared to 2021 should be considered.

2.2 Summary on corrective actions

Corrective Action Requests (CAR)	Type and resolution due date	Progress made to address the CAR and in response to the findings of the indicator	Evidence (doc no., KII)
NA - IRW has no open CARs	NA	NA	NA

3. Summary of non-conformities

Corrective Action Requests (CAR)	Type	Resolution due date	Status	New resolution due date (if)
NA	NA	NA	NA	NA
Total Number of open CARs	0			

4. Lead auditor recommendation

In my opinion, Islamic Relief Worldwide continues to strengthened its commitment to conform with the requirements of the Core Humanitarian Standard on Quality and Accountability.

I recommend maintenance of certification.

Name and signature of lead auditor:



Dorte Busch

Date and place:

Hellerup


2024-05-31

5. HQAI decision

<input checked="" type="checkbox"/> Certificate maintained <input type="checkbox"/> Certificate suspended	<input type="checkbox"/> Certificate reinstated <input type="checkbox"/> Certificate withdrawn
Surveillance audit before: 2025/05/11	
Name and signature of HQAI Executive Director:	Date and place:

Désirée Walter 	Geneva, 07 June 2024
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6. Acknowledgement of the report by the organisation

Space reserved for the organisation	
Any reservations regarding the audit findings and/or any remarks regarding the behaviour of the HQAI audit team: If yes, please give details:	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Acknowledgement and Acceptance of Findings: I acknowledge and understand the findings of the audit I accept the findings of the audit	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Name and signature of the organisation's representative: 	Date and place: Birmingham, United Kingdom 24th June 2024

Appeal

In case of disagreement with the decision on certification, the organisation can appeal to HQAI within 14 days after being informed of the decision. HQAI will investigate the content of the appeal and propose a solution within 10 days after receiving the appeal.

If the solution is deemed not to be satisfactory, the organisation can inform HQAI in writing within 30 days after being informed of the proposed solution, of their intention to maintain the appeal.

HQAI will transmit the case to the Chair of the Advisory and Complaint Board who will constitute a panel made of at least two experts who have no conflict of interest in the case in question. These will strive to come to a decision within 30 days.

The details of the Appeals Procedure can be found in document PRO049 – Appeal Procedure.

Annex 1: Explanation of the scoring scale*

Scores	Meaning: for all verification scheme options	Technical meaning for all independent verification and certification audits
0	Your organisation does not work towards applying the CHS commitment.	Score 0: indicates a weakness that is so significant that the organisation is unable to meet the commitment. This leads to: <ul style="list-style-type: none"> Independent verification: major weakness. Certification: major non-conformity, leading to a major corrective action request (CAR) – No certificate can be issued or immediate suspension of certificate.
1	Your organisation is making efforts towards applying this requirement, but these are not systematic.	Score 1: indicates a weakness that does not immediately compromise the integrity of the commitment but requires to be corrected to ensure the organisation can continuously deliver against it. This leads to: <ul style="list-style-type: none"> Independent verification: minor weakness. Certification: minor non-conformity, leading to a minor corrective action request (CAR).
2	Your organisation is making systematic efforts towards applying this requirement, but certain key points are still not addressed.	Score 2: indicates an issue that deserves attention but does not currently compromise the conformity with the requirement. This leads to: <ul style="list-style-type: none"> Independent verification and certification: observation.
3	Your organisation conforms to this requirement, and organisational systems ensure that it is met throughout the organisation and over time – the requirement is fulfilled.	Score 3: indicates full conformity with the requirement. This leads to: <ul style="list-style-type: none"> Independent verification and certification: conformity.
4	Your organisation's work goes beyond the intent of this requirement and demonstrates innovation. It is applied in an exemplary way across the organisation and organisational systems ensure high quality is maintained across the organisation and over time.	Score 4: indicates an exemplary performance in the application of the requirement.

* Scoring Scale from the CHSA Verification Scheme 2020